IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP No.18390 of 2005
Date of decision:31.10.2006

M/s. Shivalik Plastichem (India) Limited

....Petitioner

versus

State of Punjab and others

....Respondents

CORAM: HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL

Present: Mr. Vinod Gupta, Advocate, for the petitioner.
Ms. Urvashi Dhugga, Assistant Advocate General, Pb.

JUDGMENT:

This petition seeks quashing of order dated 19.5.2005, Annexure P.19 requiring the petitioner to deposit the amount as a consequence of cancellation of its eligibility and exemption certificate under the Punjab General Sales Tax (Deferment and Exemption) Rules, 1991 (for short, the 1991 Rules').

On being pointed out to the learned counsel for the petitioner that cancellation of eligibility certificate had not been put in issue and in absence thereof, the writ petition challenging demand notice could not be entertained, learned counsel for the petitioner submitted that the writ petition may be dismissed as withdrawn.

Accordingly, the writ petition is dismissed as withdrawn.

(Adarsh Kumar Goel)
Judge

October 31, 2006 Rajesh Bindal)
'gs' Judge